

GOVERNMENT OF WEST BENGAL
DIRECTORATE OF COMMERCIAL TAXES,
14, BELIAGHATA ROAD, KOLKATA-700 015.

TRADE CIRCULAR No. 09/2011

Date: 23rd May, 2011.

Reg :: Online and Manual issue of way bills under the WBVAT Act, 2003.

The Trade Circular No. 14/2010 dated 26.11.2010 along with its several addenda and the trade circular no. 04/2011 were issued in connection with online generation of e-way bills (in Form 50A) on the one hand and with manual issue of way bills (in Form 50) on the other. Categories of dealers were specified and occasions were spelt out for the purpose of disseminating the modalities as and when framed by this Directorate. Some more instructions have been displayed subsequently in the Directorate's websites to inform the dealers about the quantity of way bills which a dealer is entitled to generate in given circumstances.

It is now considered necessary to sum up the entire subject of generation of e-waybills (Form 50A) after a few modifications of the "Decision-1" mentioned in the fifth addendum of Trade Circular No. 14/2010.

A. Eligibility of dealers for generation of e-waybills (Form 50A)

Any dealer registered under both the VAT Act and CST Act, including those registered on or after 01.04.2010, shall be eligible to generate Dematerialised Way Bill in Form 50A after submission of returns for four (04) consecutive quarters since the date of registration excepting in the following cases :

- a. He is not required to furnish electronic returns;
- b. He is registered either under VAT Act or under CST Act only;
- c. He is submitting returns in Form 15 or Form 15R;
- d. He is deselected for the said purpose by the Commissioner;
- e. For bringing back whole or part of sold goods from places outside West Bengal in case of sales return;
- f. For bringing back the capital goods (machinery etc.) which he sent to outside states for completion of works as works contractor;
- g. For bringing back goods from places outside West Bengal, once sent for the purpose of exhibition; and
- h. For importing goods into West Bengal by way of transfer of documents of title to the goods in course of inter-State movement and/or in course of import from dealers having registration in West Bengal.

Any dealer not coming under (a) to (h) above, who is yet to submit electronic return for four (04) consecutive quarters since the date of registration, shall also be eligible to generate Dematerialised way bill in Form 50A after submission of electronic returns for at least two (02) and at most three (03) consecutive quarters since the date of registration, if he has paid taxes both under VAT and CST Act according to those submitted returns of amount not less than one lakh rupees in all.

Applying the above criteria and considering the return database of the Directorate, eligible dealers to avail the facility will be selected along with those dealers who are already enjoying the same. The dealers so selected will be communicated through auto-generated SMS. These dealers will be able to generate dematerialized way bill with effect from 25.05.2011. Excepting for the purpose as mentioned in (a) to (h) above, no way bill in Form 50 will be issued to these dealers on paper application after that date. In case of paper application for way bill in Form 50, the appropriate issuing authority, before disposal of such application, should check the selection status of the dealer through a link provided in the IMPACT menu with effect from 25.05.2011.

B. Total quantity of waybills (Form 50A) permissible for generation.

The total number of way bills that a dealer can generate during a year has been restricted with effect from 28.04.2011 on the basis of number of way bills used by that dealer during the year 2009-10. For the dealers registered on or after 01.04.2010, such limit is 100 (one hundred) only.

C. Occasions and other conditions to be fulfilled before generation Part-I of e-way bill (to be effective from 25.05.2011).

- a) A dealer will be able to generate way bill for a percentage of his eligibility limit on first and subsequent occasions according to the table below :-

| Eligibility Limit of Way bill per Annum | Percentage Ceiling | |
|--|----------------------|--------------------|
| | 1 st Time | Subsequent Time(s) |
| More than 1000 (>1000) | 40% | 20% |
| More than 500 but less than or equal to 1000 (>500 but <=1000) | 30% | 20% |
| Less than or equal to 500 (<=500) | 20% | 20% |

- b) Dealer can generate Part I on subsequent occasion(s) only after giving 40% utilization of way bill Part II generated.
- c) Dealer can generate only 20% Part I of eligibility limit on subsequent occasion(s) only after giving 40% utilization of way bill Part II generated previously.

D. Enhancement of total limit of e-waybills.

To enhance the limit of way bill in a financial year, the dealer should fill up the application in the prescribed format and get it approved and recommended by the Assessing Officer and thereafter apply before :-

- The Additional Commissioner, Commercial Taxes, Corporate Division in case he is a dealer of Corporate Division'
 - The Senior Joint Commissioner, Commercial Taxes, Head Quarters in case he is a dealer whose Charge Office is situated at 14, Beliaghata Road, Kolkata - 700 015; and
 - The Additional Commissioner, Commercial Taxes in charge of respective Charge Offices in case of all other dealers.
- Format of application is available in the Directorate's website as well as internal website.
 - The respective authorities should enhance the limit, if necessary, through IMPACT by logging in with the User ID and password already given to them for the purpose.
 - Dealers have to wait for 24 hours for the enhanced limit to take effect.

E. Cancellation of abruptly generated Part I of e-waybill.

The first part (Part I) of e-way bill in Form 50A generated on or before 31.03.2011, for which no part II have been generated yet, shall be made invalid on 31.05.2011 and shall be treated as cancelled.

All concerned are requested to bring the contents of this circular to the notice of the dealers.

(H.K. Dwivedi)
Commissioner,
Sales Tax, West Bengal.

Copy forwarded for information and necessary action to:

- 1) The Principal Secretary, Finance (Revenue) Department, Government of W.B.
- 2).....Special Commissioner, Sales Tax, W.B./Additional Commissioner, Sales Tax, W.B.
- 3) The Special Officer, Bureau of Investigation.
- 4) The Sr. Joint Commissioner, Sales Tax, (HQ).
- 5) Sr.Joint Commissioner, Sales Tax,.....Circle/Range/Central Section/.....
- 6) Joint Commissioner, Sales Tax.....Circle/Charge.
- 7) The Public Relations Officer, Directorate of Commercial Taxes, W.B.
- 8) Trade Bodies.....
- 9) Website <http://www.wbcomtax.gov.in>

For Commissioner,
Sales Taxes, West Bengal